

336.7M3
A91r
1932
A

No. 6

Public Document

The Commonwealth of Massachusetts

Mass.: Auditor's dept.

DEPARTMENT OF THE AUDITOR

ANNUAL REPORT

FOR THE

Year Ending November 30, 1932



DEPARTMENT OF THE AUDITOR ANNUAL REPORT

TO THE HONORABLE SENATE AND HOUSE OF REPRESENTATIVES:—

I have the honor of presenting the Annual Report of my Department for the year ending November 30, 1932.

The accounts of the Treasurer and Receiver-General were examined. The cash on hand was counted, the bank accounts reconciled and the composition of cash balances verified. The actual securities in the custody of the State Treasurer applying on invested funds were checked to the various lists, and it was found that all the securities listed as on hand were actually in the vaults.

The accounts of the Income Tax Division were examined for the fiscal year ending November 30, 1931.

An audit was made of the accounts of the Purchasing Bureau. An inventory of the stock on hand was taken and checked to the stock records. The transactions in the Purchasing Agent's revolving fund of \$50,000 were verified and the correctness of the fund established.

In the last report of this department attention was called to Chapter 387 of the Acts and Resolves of 1928, a legislative act commonly known as the prisoners' pay law, but bearing the title, "An Act to improve the administration of prison industries and to abolish gratuities to prisoners in certain institutions." It was assumed that the inclusion of criticism and suggestions concerning this law in the last report would result in at least consideration of the matter at the last session of the Legislature. Apparently, however, nothing was done until the recess committee to study governmental expenditures recommended the repeal of the present law.

It was pointed out in the last report that no effort had ever been made to enforce this legislation at the Massachusetts Reformatory at Concord, with the result that the Commonwealth then owed the inmates and former inmates of that institution a considerable sum of money. It is the opinion of this department that the legislation of 1928 clearly includes the reformatory at Concord, and it is believed that the Attorney General has given an opinion sustaining this view. In the meantime, another year has passed without any effort being made to enforce the law at Concord, so that at present still more money is owed the prisoners by the Commonwealth. This department is impotent to rectify the situation under the present set-up of governmental functions.

Without attempting to criticize or justify the policy behind the legislation of 1928, I urge consideration of this subject at the present session of the Legislature. Further criticism of the 1928 legislation is found in the last report of this department. Obviously, a continuation of the present conditions will put the Commonwealth in a bad light.

The following schedule lists the audits made by the department during the fiscal year ending November 30, 1932:—

		FROM		TO
Legislative Department:				
Sergeant-at-Arms	July	24, 1929	October	14, 1932
General Administration:				
Secretary's Department	September	23, 1931	September	6, 1932
Treasurer's Department	December	1, 1930	November	30, 1931
Adjutant General's Department	November	18, 1930	January	5, 1932
Attorney General's Department	December	1, 1930	January	18, 1932
State Library	May	7, 1931	September	26, 1932
Board of Tax Appeals	December	11, 1930	November	30, 1932
Department of Administration & Finance:				
Purchasing Bureau	December	1, 1930	November	30, 1931
Superintendent of Buildings	May	8, 1931	May	31, 1932

336.7M
A91
1932
A

FROM

TO

Department of Agriculture:

General Department March 25, 1931 April 14, 1932

Department of Conservation:

Division of Animal Industry September 15, 1931 October 15, 1932
Division of Fisheries and Game December 31, 1930 December 31, 1931
Division of Forestry September 8, 1931 September 27, 1932

Department of Banking and Insurance:

Division of Banks November 4, 1931 November 8, 1932
Division of Insurance December 1, 1930 November 30, 1931
Supervisor of Small Loan Agencies March 24, 1931 May 18, 1932

Department of Corporations and Taxation:

Income Tax Division December 1, 1930 November 30, 1931
Division of Accounts April 8, 1931 May 31, 1932

Department of Education:

General Department October 14, 1931 November 3, 1932
Teachers College at Bridgewater October 24, 1931 September 13, 1932
Teachers College at Fitchburg October 19, 1931 July 27, 1932
Teachers College at Framingham October 5, 1931 June 22, 1932
Teachers College at Hyannis November 16, 1931 October 4, 1932
Teachers College at Lowell February 24, 1931 March 2, 1932
Teachers College at North Adams October 5, 1931 October 17, 1932
Teachers College at Salem October 6, 1931 July 14, 1932
Teachers College at Westfield June 16, 1931 August 29, 1932
Teachers College at Worcester February 5, 1931 March 2, 1932
Massachusetts School of Art October 14, 1931 August 31, 1932
Bradford-Durfee Textile School October 22, 1931 August 1, 1932
Lowell Textile Institute April 2, 1931 May 23, 1932
New Bedford Textile School October 23, 1931 August 22, 1932
Massachusetts State College December 1, 1930 November 30, 1931
Division of the Blind December 1, 1930 November 30, 1931
Teachers' Retirement Board December 31, 1930 December 31, 1931
Massachusetts Nautical School January 31, 1931 February 6, 1932

Department of Civil Service and Registration:

Board of Registration in Pharmacy September 8, 1931 October 4, 1932
Board of Registration in Nurses and Chiropody May 1, 1931 May 13, 1932
Board of Registration in Dental Examiners September 22, 1931 September 30, 1932
Board of Registration in Embalming August 4, 1931 October 11, 1932
Board of Registration in Optometry September 24, 1931 September 30, 1932
Board of Registration in Veterinary Medicine August 10, 1931 September 2, 1932
Board of Registration in Plumbing September 8, 1931 September 26, 1932
Board of Certified Public Accountants December 1, 1930 November 30, 1931
State Examiners of Electricians March 12, 1931 March 15, 1932
Board of Registration of Barbers February 1, 1932 October 29, 1932

Department of Labor and Industries:

Division of Standards October 31, 1931 October 29, 1932

Department of Industrial Accidents:

General Department December 1, 1931 November 30, 1932

Department of Mental Diseases:

General Department June 23, 1931 June 6, 1932
Belchertown State School September 9, 1931 November 4, 1932
Boston Psychopathic Hospital February 26, 1931 February 29, 1932
Boston State Hospital March 17, 1931 April 7, 1932
Danvers State Hospital November 9, 1931 September 7, 1932
Foxborough State Hospital July 20, 1931 June 28, 1932
Gardner State Colony April 28, 1931 April 25, 1932
Grafton State Hospital April 10, 1931 May 24, 1932
Medfield State Hospital March 3, 1931 March 22, 1932
Metropolitan State Hospital September 10, 1931 September 7, 1932
Monson State Hospital May 18, 1931 July 1, 1932
Northampton State Hospital September 8, 1931 October 6, 1932
Taunton State Hospital June 22, 1931 May 23, 1932
Westborough State Hospital January 8, 1931 February 8, 1932
Worcester State Hospital April 29, 1931 March 14, 1932
Walter E. Fernald State School September 30, 1931 May 23, 1932
Wrentham State School June 29, 1931 April 28, 1932

Department of Correction:

State Prison December 1, 1930 November 30, 1931
State Prison Colony June 22, 1931 June 6, 1932
Massachusetts Reformatory February 5, 1931 March 28, -1932
Reformatory for Women March 2, 1931 April 13, 1932
Prison Camp and Hospital May 5, 1931 September 14, 1932
State Farm November 3, 1931 October 19, 1932

FROM

TO

Department of Public Welfare:

General Department	December	1, 1930	February	5, 1932
State Infirmary	August	14, 1931	June	20, 1932
Industrial School for Boys	July	15, 1931	June	27, 1932
Industrial School for Girls	October	19, 1931	July	19, 1932
Lyman School for Boys	October	13, 1931	September	7, 1932
Massachusetts Hospital School	June	22, 1931	May	6, 1932
Boys' and Girls' Parole Department	January	1, 1931	January	8, 1932

Department of Public Health:

General Department	December	1, 1930	January	18, 1932
Lakeville State Sanatorium	May	13, 1931	April	21, 1932
North Reading State Sanatorium	December	19, 1930	March	7, 1932
Rutland State Sanatorium	October	5, 1931	July	18, 1932
Westfield State Sanatorium	September	8, 1931	August	5, 1932
Pondville Cancer Hospital	July	22, 1931	May	5, 1932

Department of Public Safety:

General Department	December	1, 1930	November	30, 1931
--------------------	----------	---------	----------	----------

Department of Public Works:

General Department	August	31, 1931	November	21, 1932
Registry of Motor Vehicles	March	1, 1931	February	15, 1932

Department of Public Utilities:

General Department	February	4, 1931	January	25, 1932
--------------------	----------	---------	---------	----------

Met. District Water Supply Com.	December	1, 1931	October	17, 1932
---------------------------------	----------	---------	---------	----------

Respectfully submitted,

FRANCIS X. HURLEY,

Auditor of the Commonwealth.